



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1220 South Amboy City - County of Middlesex Adopted
Municode: 1220 Filename: 1220_fba_2019.xlsm
Website: www.southamboynj.gov
Phone Number: 732-525-5922
Mailing Address: 140 North Broadway
Email the UFB if not using Outlook Municipality: South Amboy State: NJ Zip: 08879

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred	A	Henry	12/31/2022	mayor@southamboynj.gov

Chief Administrative Officer

Glenn	R	Skarzynski		ba@southamboynj.gov
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Chief Financial Officer

Daniel	S	Balka		balkad@southamboynj.gov
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Municipal Clerk

Laura		Kemble		kalantsisi@southamboynj.gov
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Registered Municipal Accountant

Gary	W	Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Zusette		Dato	12/31/2020	datoz@southambyonj.gov
Michael		Gross	12/31/2022	msgross@optonline.net
Brian		McLaughlin	12/31/2020	mclaughlinforsouthamboycouncil@gmail.com
Christine		Moble	12/31/2022	tine713@gmail.com
Thomas	B	Reilly	12/31/2020	tbrailly77@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.188	\$10,529,996.00	43.25%	\$3,232.37
Municipal Library	0.032	\$290,957.00	1.20%	\$87.07
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.135	\$10,046,113.00	41.26%	\$3,088.16
Regional School District			0.00%	\$0.00
County Purposes	0.364	\$3,216,881.00	13.21%	\$990.39
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$262,926.00	1.08%	\$81.63
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.749	\$24,346,873.00	100.00%	\$7,479.61

Total Taxable Valuation as of October 1, 2018 \$895,177,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$272,084.60

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.188	1.186	-0.15%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,529,996.00	\$10,619,201.00	0.85%	\$89,205.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,232.37	\$3,227.65	-0.15%	(\$4.71)

Sheet UFB-1

Current Year 2019 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$10,619,201.00
Municipal Library	ACTUAL	\$306,243.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$10,247,035.00
Regional School District		
County Purposes	ESTIMATED	\$3,284,403.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$265,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$24,721,882.00

Revenue Anticipated, Excluding Tax Levy	8,205,935.00
Budget Appropriations, before Reserve for Uncollected Taxes	18,931,379.00
Total Non-Municipal Tax Levy	\$13,796,438.00
Amount to be Raised by Taxes - Before RUT	\$24,521,882.00
Reserve for Uncollected Taxes (RUT)	\$200,000.03
Total Amount to be Raised by Taxes	\$24,721,882.03

% of Tax Collections used to Calculate RUT 99.19%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	24,546,675.00
Total Tax Levy, CY 2018	24,598,566.00
% of Taxes Collected, CY 2018	99.79%

Delinquent Taxes - December 31, 2018 \$218.00

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,130,000.00	\$1,130,000.00	\$1,130,000.00							
08	Local Revenue	-2.66%	(\$38,339.00)	\$1,440,339.00	\$1,402,000.00	\$1,402,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,872,278.00	\$3,872,278.00	\$3,872,278.00							
08	Uniform Construction Code Fees	-0.36%	(\$810.00)	\$224,810.00	\$224,000.00	\$224,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	2568.12%	\$753,331.00	\$29,334.00	\$782,665.00	\$782,665.00							
08	Other Special Items	110.63%	\$417,552.00	\$377,440.00	\$794,992.00	\$794,992.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$14,560.00)	\$14,560.00	\$0.00								
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.52%	(\$274,949.00)	\$10,894,150.00	\$10,619,201.00	\$10,619,201.00							
07	Minimum Library Tax	5.25%	\$15,286.00	\$290,957.00	\$306,243.00	\$306,243.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	4.69%	\$857,511.00	\$18,273,868.00	\$19,131,379.00	\$19,131,379.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	9.00	8.00	9.29%	\$124,720.00	\$1,342,862.00	\$1,467,582.00	\$1,467,482.00	\$100.00							
21	Land-Use Administration			2.32%	\$1,418.00	\$61,060.00	\$62,478.00	\$62,478.00								
22	Uniform Construction Code	2.00	10.00	2.77%	\$7,012.00	\$252,732.00	\$259,744.00	\$259,744.00								
23	Insurance			-0.77%	(\$24,611.00)	\$3,207,211.00	\$3,182,600.00	\$3,182,600.00								
25	Public Safety	32.00	15.00	6.67%	\$272,418.00	\$4,081,376.00	\$4,353,794.00	\$4,330,292.00	\$23,502.00							
26	Public Works	18.00	2.00	38.69%	\$797,663.00	\$2,061,663.00	\$2,859,326.00	\$2,089,709.00	\$769,617.00							
27	Health and Human Services		1.00	1.72%	\$1,400.00	\$81,588.00	\$82,988.00	\$82,988.00								
28	Parks and Recreation	2.00	2.00	16.27%	\$30,966.00	\$190,381.00	\$221,347.00	\$221,347.00								
29	Education (including Library)			6.21%	\$21,528.00	\$346,472.00	\$368,000.00	\$368,000.00								
30	Unclassified			#DIV/0!	\$64,011.00	\$0.00	\$64,011.00	\$64,011.00								
31	Utilities and Bulk Purchases	3.00		17.01%	\$148,243.00	\$871,413.00	\$1,019,656.00	\$1,019,656.00								
32	Landfill / Solid Waste Disposal			3.29%	\$22,000.00	\$668,000.00	\$690,000.00	\$690,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			2.37%	\$34,248.00	\$1,446,424.00	\$1,480,672.00	\$1,480,672.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	3.00	6.39%	\$8,671.00	\$135,783.00	\$144,454.00	\$144,454.00								
44	Capital			493.39%	\$746,998.00	\$151,402.00	\$898,400.00	\$898,400.00								
45	Debt			-34.97%	(\$931,473.00)	\$2,664,000.00	\$1,732,527.00	\$1,732,527.00								
46	Deferred Charges			-30.69%	(\$19,398.00)	\$63,198.00	\$43,800.00	\$43,800.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		68.00	41.00	7.33%	\$1,305,814.00	\$17,825,565.00	\$19,131,379.00	\$18,338,160.00	\$793,219.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	134	\$34,760,700.00	3.88%
2 Residential	2,728	\$742,246,800.00	82.92%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	148	\$85,669,800.00	9.57%
4B Industrial	8	\$28,026,200.00	3.13%
4C Apartments	7	\$4,473,800.00	0.50%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	3,026	\$895,177,300.00	100.00%

Average Ratio (%), Assessed to True Value	101.13%
Equalized Valuation, Taxable Properties	\$885,174,824.48

Total # of property tax appeals filed in 2018	County Tax Board	31.00
	State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		7.00

Amount paid out by municipality for tax appeals in 2018	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)				
	# of Parcels	Assessed Value	% of Total	
15A Public Schools	3	\$7,106,100.00	6.05%	
15B Other Schools	0	\$0.00	0.00%	
15C Public Property	47	\$55,043,900.00	46.88%	
15D Church and Charities	10	\$25,901,700.00	22.06%	
15E Cemeteries & Graveyards	1	\$2,035,000.00	1.73%	
15F Other Exempt	136	\$27,326,700.00	23.27%	
Total	197	\$117,413,400.00	100.00%	
Percentage of Exempt vs. Non-Exempt Properties	13.12%			
Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		6.00	53,686.27	\$48,519.00	\$0.00	\$1,455.57	\$0.00	\$3,711.70
Supervisory Staff (Department Heads & Managers)	8.00	3.00	938,414.47	\$691,839.00	\$0.00	\$79,380.85	\$114,268.94	\$52,925.68
Police Officers (Including Superior Officers)	28.00		4,770,368.41	\$2,836,725.00	\$734,456.00	\$747,464.00	\$399,941.29	\$51,782.12
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	31.00		3,129,770.66	\$1,969,450.00	\$324,400.00	\$217,648.98	\$442,792.15	\$175,479.53
All Other Non-Union Employees not listed above	1.00	32.00	423,274.68	\$304,372.00	\$8,000.00	\$72,722.60	\$14,283.62	\$23,896.46
Totals	68.00	41.00	9,315,514.49	\$5,850,905.00	\$1,066,856.00	\$1,118,672.00	\$971,286.00	\$307,795.49

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	19.00	\$12,045.94	\$228,872.86	18.00	\$12,334.32	\$222,017.76
Parent & Child	5.00	\$21,633.96	\$108,169.80	7.00	\$22,463.88	\$157,247.16
Employee & Spouse (or Partner)	4.00	\$23,930.04	\$95,720.16	3.00	\$24,954.60	\$74,863.80
Family	23.00	\$34,370.57	\$790,523.11	25.00	\$34,325.04	\$858,126.00
Employee Cost Sharing Contribution (enter as negative -)			(\$252,000.00)			(\$268,000.00)
Subtotal	51.00		\$971,285.93	53.00		\$1,044,254.72
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	35	\$4,995.38	\$174,838.30	31	\$9,526.47	\$295,320.57
Parent & Child	3	\$12,880.08	\$38,640.24	2	\$23,537.06	\$47,074.12
Employee & Spouse (or Partner)	29	\$11,244.78	\$326,098.62	29	\$19,827.02	\$574,983.58
Family	5	\$23,270.33	\$116,351.65	7	\$36,987.92	\$258,915.44
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	72.00		\$655,928.81	69.00		\$1,176,293.71
GRAND TOTAL	123.00		\$1,627,214.74	122.00		\$2,220,548.43

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Business Adminstrator - Sick \$15,000 Max	12.50	\$2,383.27		X	
Chief Financial Officer - Sick \$15,000 Max	0.00	\$0.00		X	
Acting Municipal Clerk - Sick \$15,000 Max	38.38	\$4,779.87		X	
Tax Collector - Sick \$15,000 Max	30.00	\$9,097.73		X	
Police Chief - Sick \$20,000 Max	415.50	\$143,555.52			X
Public Works Superintendant - Sick \$15,000 Max	77.00	\$20,507.38		X	
Court Administrator - Sick \$15,000 Max	64.00	\$6,963.57	X		
Police Officers - Superior Officers Assoc. - Sick \$20,000 Max	820.72	\$248,639.47	X		
Police Officers - P.B.A. - Sick \$20,000 Max	830.69	\$205,500.59	X		
Municipal Employees Union of S. Amboy - Sick \$15,000 Max	2544.36	\$276,469.60	X		
Totals	4833.14	\$917,897.00			
Total Funds Reserved as of end of 2018		\$45,190.00			
Total Funds Appropriated in 2019		\$0.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$7,145,000.00	\$7,145,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$445.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$204,815.00			
0			\$0.00	Bonds - Principal	\$985,000.00	\$1,460,000.00	\$1,468,000.00	\$12,910,000.00
0			\$0.00	Bonds - Interest	\$441,808.00	\$575,800.00	\$529,275.00	\$2,578,325.00
0			\$0.00	Loans & Other Debt - Principal	\$95,546.00	\$21,784.00	\$18,500.00	\$21,235.00
0			\$0.00	Loans & Other Debt - Interest	\$4,712.00	\$1,846.00	\$1,192.00	\$637.00
0			\$0.00	Total	\$1,732,326.00	\$2,059,430.00	\$2,016,967.00	\$15,510,197.00
0			\$0.00	Total Principal	\$1,080,991.00	\$1,481,784.00	\$1,486,500.00	\$12,931,235.00
Municipal Purposes				Total Interest	\$651,335.00	\$577,646.00	\$530,467.00	\$2,578,962.00
Debt Authorized	\$9,188.00		\$9,188.00	% of Total Current Year Budget	9.05%			
Notes Outstanding	\$12,000,756.00		\$12,000,756.00	Description	Debt Not Listed Above			
Bonds Outstanding	\$6,430,000.00		\$6,430,000.00	Total Guarantees - Governmental				
Loans and Other Debt	\$2,963,579.39		\$2,963,579.39	Total Guarantees - Other				
Total (Current Year)	\$28,548,523.39	\$7,145,000.00	\$21,403,523.39	Total Capital/Equipment Leases				
Population (2010 census)	8,631			Total Other				
Per Capita Gross Debt	\$3,307.67			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$2,479.84			Rating		AA-		
3 Yr. Average Property Valuation		\$884,922,644.67		Year of Last Rating		March 22, 2019		
Net Debt as % of 3 Year Avg Property Valuation		2.42%		Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
